

LAMPIRAN

Lampiran 1 Sampel Perusahaan Perkebunan BEI Periode 2019-2021

No.	Kode Perusahaan	Nama Perusahaan
1.	AALI	PT Astra Agro Lestari Tbk
2.	ANDI	PT Andira Agro Tbk
3.	ANJT	PT Austindo Nusantara Jaya Tbk
4.	BISI	PT BISI International Tbk
5.	BTEK	PT Bumi Teknokultura Unggul Tbk
6.	BWPT	PT Eagle High Plantations Tbk
7.	CSRA	PT Cisadane Sawit Raya Tbk
8.	DSNG	PT Dharma Satya Nusantara Tbk
9.	FAPA	PT FAP Agri Tbk
10.	FISH	PT FKS Multi Agro
11.	GOLL	PT Golden Plantation Tbk
12.	IPPE	PT Indo Pureco Pratama Tbk
13.	JAWA	PT Jaya Agra Wattie Tbk
14.	LSIP	PT Perusahaan Perkebunan London Sumatra Tbk
15.	MGRO	PT Mahkota Group Tbk
16.	OILS	PT Indo Oil Perkasa Tbk
17.	PALM	PT Provident Agro Tbk
18.	PGUN	PT Pradiksi Gunatama Tbk
19.	PSGO	PT Palma Serasih Tbk
20.	SGRO	PT Samoerna Agro Tbk
21.	SIMP	PT Salim Ivomas Pratama Tbk
22.	SMAR	PT Sinar Mas Agro Resources and Technology Tbk
23.	SSMS	PT Sawit Sumbermas Sarana Tbk
24.	TAPG	PT Triputra Agro Persada Tbk
25.	UNSP	PT Bakrie Sumatera Plantations Tbk
26.	WAPO	PT Wahana Pronatural Tbk

Sumber: *www.idx.co.id*

Lampiran 2 Hasil Olah Data Laporan Tahunan dan Keuangan Perusahaan Perkebunan Periode 2019-2021

No.	Perusahaan	Komisaris Independen (X1)	Komite Audit (X2)	Rapat Komite Audit (X3)	Ukuran Perusahaan (Moderasi)	ROA (Y)
1.	AALI 2019	0,50	3	7	30,93	0,01
2.	AALI 2020	0,50	3	7	30,96	0,03

3.	AALI 2021	0,50	3	8	31,05	0,07
4.	ANDI 2019	0,33	3	4	26,91	0,03
5.	ANDI 2020	0,33	3	4	26,90	-0,02
6.	ANDI 2021	0,33	3	4	26,90	-0,01
7.	ANJT 2021	0,43	3	4	29,79	-0,01
8.	ANJT 2020	0,43	5	4	29,82	0,00
9.	ANJT 2019	0,38	3	4	29,86	0,06
10.	BISI 2019	0,33	3	3	28,71	0,10
11.	BISI 2020	0,33	3	4	28,70	0,09
12.	BISI 2021	0,33	3	5	28,77	0,12
13.	BTEK 2019	0,33	3	12	29,24	-0,02
14.	BTEK 2020	0,50	3	12	29,07	-0,12
15.	BTEK 2021	0,50	3	12	29,06	-0,03
16.	BWPT 2019	0,50	3	6	30,39	-0,07
17.	BWPT 2020	0,33	3	6	30,34	-0,07
18.	BWPT 2021	0,33	3	6	30,12	-0,12
19.	CSRA 2019	0,33	3	2	27,94	0,02
20.	CSRA 2020	0,33	3	5	27,97	0,05
21.	CSRA 2021	0,33	3	5	28,19	0,15
22.	DSNG 2019	0,33	3	4	30,08	0,02
23.	DSNG 2020	0,33	3	4	30,28	0,03
24.	DSNG 2021	0,33	3	4	30,25	0,05
25.	FAPA	0,50	3	1	29,69	-0,02

	2020					
26.	FAPA 2021	0,50	3	6	29,70	0,05
27.	FISH 2019	0,40	3	4	29,41	0,03
28.	FISH 2020	0,40	3	4	29,46	0,04
29.	FISH 2021	0,40	3	4	29,62	0,06
30.	GOLL 2019	0,33	3	5	28,59	-0,03
31.	GOLL 2020	0,50	3	4	26,88	0,81
32.	IPPE 2021	0,33	3	3	26,37	0,01
33.	JAWA 2019	0,33	3	9	28,88	-0,08
34.	JAWA 2020	0,33	3	11	28,88	-0,09
35.	JAWA 2021	0,33	3	10	28,90	-0,05
36.	LSIP 2019	0,40	3	4	29,96	0,02
37.	LSIP 2020	0,40	3	7	30,02	0,06
38.	LSIP 2021	0,40	3	9	30,10	0,08
39.	MGRO 2019	0,33	3	5	27,94	0,02
40.	MGRO 2020	0,33	3	3	27,99	-0,03
41.	MGRO 2021	0,33	3	4	28,23	0,05
42.	OILS 2021	0,50	3	0	25,60	0,05
43.	PALM 2019	0,40	3	4	28,48	-0,03
44.	PALM 2020	0,33	3	4	29,03	0,49
45.	PALM 2021	0,33	3	4	29,40	0,34
46.	PGUN 2020	0,50	3	1	28,23	-0,06
47.	PGUN 2021	0,50	3	1	28,55	0,02

48.	PSGO 2019	0,33	3	2	28,81	-0,05
49.	PSGO 2020	0,33	3	4	28,86	0,01
50.	PSGO 2021	0,33	3	4	28,95	0,06
51.	SGRO 2019	0,33	3	5	29,88	0,00
52.	SGRO 2020	0,50	3	4	29,91	-0,02
53.	SGRO 2021	0,50	4	4	29,91	0,08
54.	SIMP 2019	0,33	3	10	31,18	-0,02
55.	SIMP 2020	0,33	3	10	31,20	0,01
56.	SIMP 2021	0,33	3	10	31,21	0,04
57.	SMAR 2019	0,43	3	12	30,96	0,03
58.	SMAR 2020	0,43	3	10	31,19	0,04
59.	SMAR 2021	0,43	3	9	31,33	0,07
60.	SSMS 2019	0,50	4	4	30,10	0,00
61.	SSMS 2020	0,50	4	4	30,18	0,05
62.	SSMS 2021	0,50	4	4	30,26	0,11
63.	TAPG 2020	0,38	3	0	30,14	0,08
64.	TAPG 2021	0,38	3	4	30,15	0,10
65.	UNSP 2019	0,40	3	4	29,76	-0,58
66.	UNSP 2020	0,40	3	4	29,66	-0,13
67.	UNSP 2021	0,40	3	4	29,74	0,01
68.	WAPO 2019	0,50	3	4	25,40	-0,03
69.	WAPO 2020	0,50	3	4	25,25	-0,02
70.	WAPO	0,50	3	4	25,33	-0,02

	2021					
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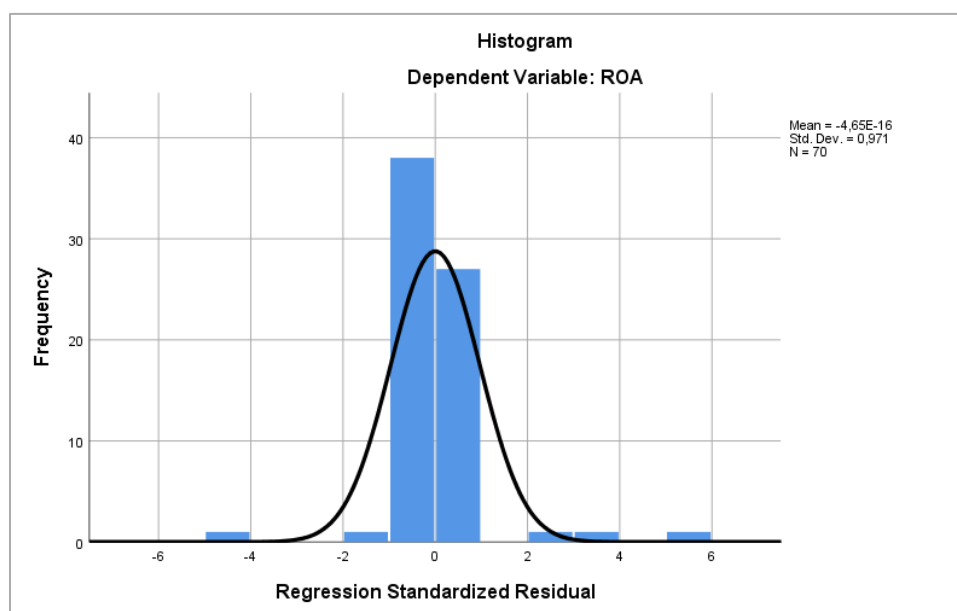
Sumber: *www.idx.co.id*

Lampiran 3 Statistik Deskriptif

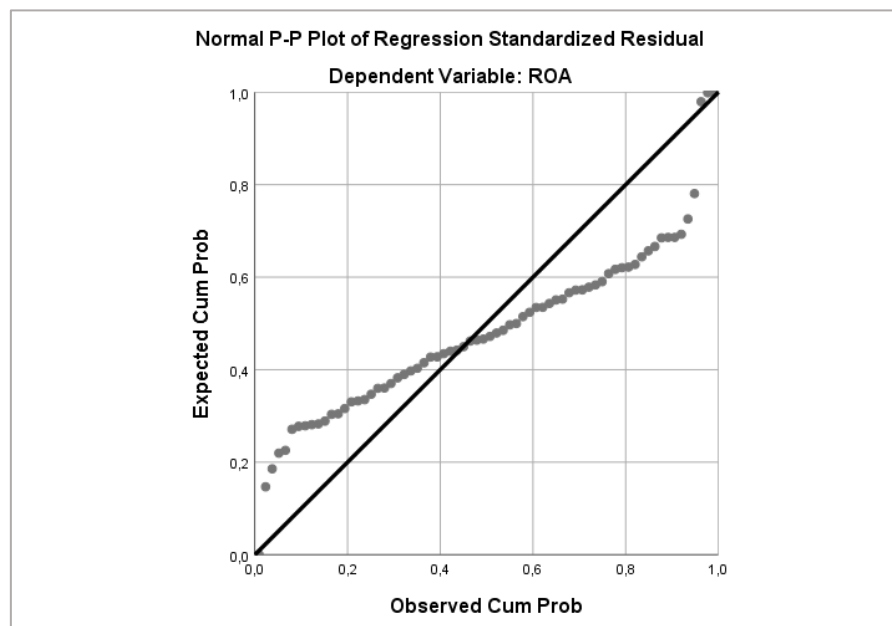
Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Komisaris Independen	70	,33	,50	,3979	,07245
Komite Audit	70	3	5	3,09	,329
Rapat Komite Audit	70	0	12	5,24	2,916
Ukuran Perusahaan	70	25,25	31,33	29,1643	1,47209
ROA	70	-,58	,81	,0274	,14886
Valid N (listwise)	70				

Sumber: Data olahan SPSS 25 (2022)

Lampiran 4 Uji Normalitas Sebelum *Outlier*



Sumber: Data olahan SPSS 25 (2022)



Sumber: Data olahan SPSS 25 (2022)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		70
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,14757727
	Most Extreme Differences	
	Absolute	,231
	Positive	,231
	Negative	-,194
Test Statistic		,231
Asymp. Sig. (2-tailed)		,000 ^c

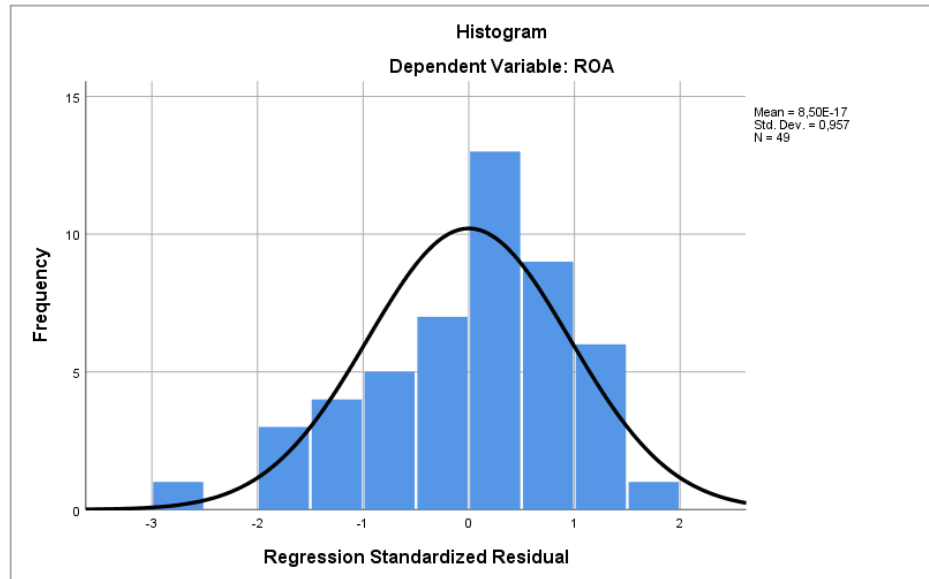
a. Test distribution is Normal.

b. Calculated from data.

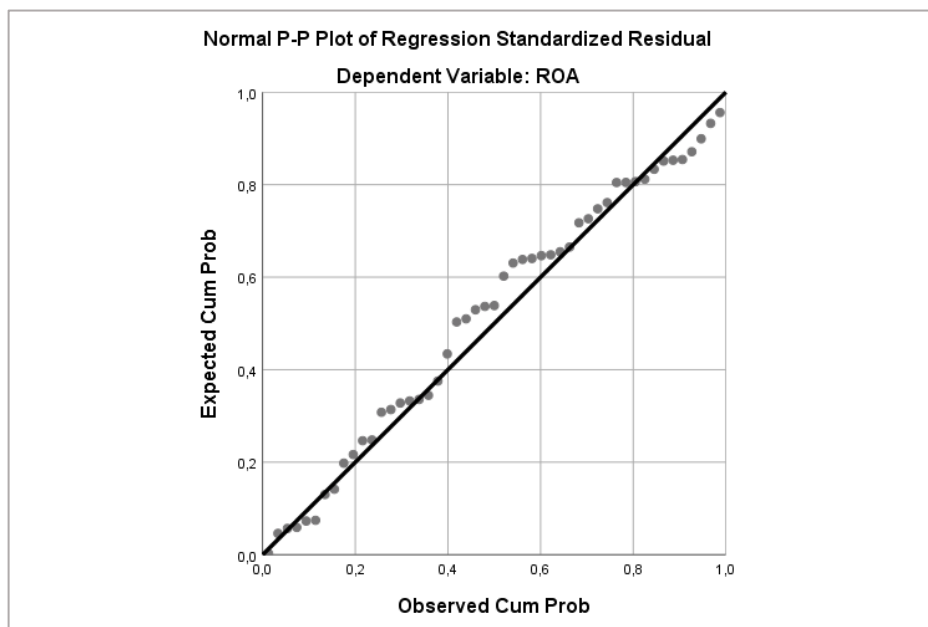
c. Lilliefors Significance Correction.

Sumber: Data olahan SPSS 25 (2022)

Lampiran 5 Uji Normalitas Setelah *Outlier*



Sumber: Data olahan SPSS 25 (2022)



Sumber: Data olahan SPSS 25 (2022)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		49
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,04049257
	Most Extreme Differences	
	Absolute	,106
	Positive	,057
	Negative	-,106
Test Statistic		,106
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Sumber: Data olahan SPSS 25 (2022)

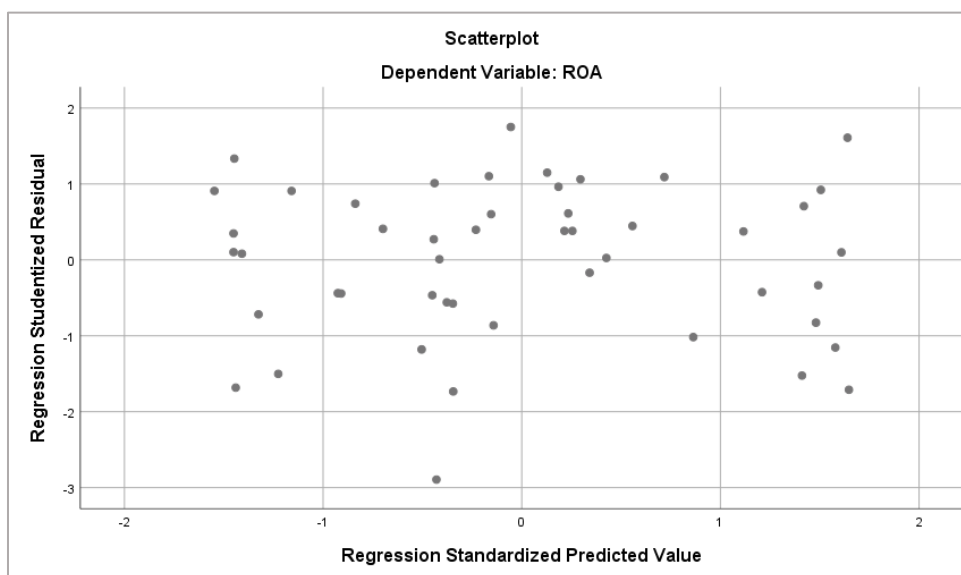
Lampiran 6 Uji Multikolinearitas

Model		Coefficients ^a				Collinearity Statistics		
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-,334	,126		-2,641	,011		
	Komisaris Independen	,230	,091	,361	2,528	,015	,842	1,188
	Komite Audit	,002	,017	,018	,127	,900	,831	1,204
	Rapat Komite Audit	-,002	,003	-,156	-,972	,336	,665	1,504
	Ukuran Perusahaan	,009	,005	,299	1,889	,066	,688	1,453

a. Dependent Variable: ROA

Sumber: Data Olahan SPSS 25 (2022)

Lampiran 7 Uji Heteroskedastisitas



Sumber: Data olahan SPSS 25 (2022)

Model		Coefficients ^a				Sig.
		Unstandardized Coefficients		Standardized Coefficients	t	
		B	Std. Error	Beta		
1	(Constant)	-,011	,073		-,146	,884
	Komisaris Independen	-,017	,052	-,054	-,328	,745
	Komite Audit	,001	,010	,018	,107	,915
	Rapat Komite Audit	,000	,001	-,053	-,288	,774
	Ukuran Perusahaan	,002	,003	,113	,625	,535

a. Dependent Variable: ABS_RES

Sumber: Data olahan SPSS 25 (2022)

Lampiran 8 Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,493 ^a	,243	,174	,04229	1,742

a. Predictors: (Constant), Ukuran Perusahaan, Komisaris Independen, Komite Audit, Rapat Komite Audit

b. Dependent Variable: ROA

Sumber: Data olahan SPSS 25 (2022)

Lampiran 9 Analisis Regresi Linear Berganda

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,426 ^a	,182	,127	,04348

a. Predictors: (Constant), Rapat Komite Audit, Komisaris Independen, Komite Audit

b. Dependent Variable: ROA

Sumber: Data olahan SPSS 25 (2022)

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	,019	3	,006	3,329	,028 ^b
	Residual	,085	45	,002		
	Total	,104	48			

a. Dependent Variable: ROA

b. Predictors: (Constant), Rapat Komite Audit, Komisaris Independen, Komite Audit

Sumber: Data olahan SPSS 25 (2022)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,121	,059		-2,056	,046
	Komisaris Independen	,252	,093	,395	2,708	,010
	Komite Audit	,009	,017	,078	,539	,593
	Rapat Komite Audit	,000	,002	,009	,065	,949

a. Dependent Variable: ROA

Sumber: Data olahan SPSS 25 (2022)

Lampiran 10 MRA (*Moderated Regression Analysis*)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,571 ^a	,326	,230	,04084

a. Predictors: (Constant), Interaksi 3, Komisararis Independen, Interaksi 2, Komite Audit, Interaksi 1, Rapat Komite Audit

b. Dependent Variable: ROA

Sumber: Data olahan SPSS 25 (2022)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,034	6	,006	3,389	,008 ^b
	Residual	,070	42	,002		
	Total	,104	48			

a. Dependent Variable: ROA

b. Predictors: (Constant), Interaksi 3, Komisararis Independen, Interaksi 2, Komite Audit, Interaksi 1, Rapat Komite Audit

Sumber: Data olahan SPSS 25 (2022)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,114	,070		-1,617	,113
	Komisaris Independen	-1,076	1,438	-1,689	-,748	,459
	Komite Audit	,268	,250	2,237	1,072	,290
	Rapat Komite Audit	-,109	,047	-6,936	-2,299	,027
	Interaksi 1	,044	,050	2,108	,874	,387
	Interaksi 2	-,009	,008	-2,445	-1,039	,305
	Interaksi 3	,004	,002	7,080	2,251	,030

a. Dependent Variable: ROA

Sumber: Data olahan SPSS 25 (2022)